

Atty. Docket No. OF03P107/US  
Serial No: 10/627,300

Amendments to the Specification

Please replace the paragraph beginning at page 5, line 13, with the following replacement paragraph:

Then, as shown in FIG. 1B, the polysilicon sacrificial layer 20 is dry-etched using the mask pattern 30 to form a residual sacrificial layer 20a. An LDD ion implant layer ~~50~~ 60 is formed on a source/drain ion implant layer to be subsequently formed, using an ion implantation process. Herein, the first oxide layer 10 is used as a buffer layer for ion implantation upon LDD ion implanting. Also, the first oxide layer can be used as an etch stopper layer.

Please replace the paragraph beginning at page 6, line 4, with the following replacement paragraph:

Then, an ion implantation is conducted using the residual sacrificial layer 20a and the first spacers 40 as a mask, thus forming the source/drain ion implant layer ~~60~~ 50 in the semiconductor substrate 5 under around the residual sacrificial layer. Herein, the source/drain ion implant layer ~~60~~ 50 is formed under the LDD ion implant layer ~~50~~ 60. Upon source/drain ion implanting, the first oxide layer 10 is used as a buffer layer for the ion implantation.

Please replace the paragraph beginning at page 6, line 16, with the following replacement paragraph:

Then, an annealing treatment is conducted to the LDD ion implant layer ~~50~~ 60 and the source/drain ion implant layer ~~60~~ 50, forming source/drain regions 55.

Please replace the paragraph beginning at page 7, line 21, with the following replacement paragraph:

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Finally, a polysilicon layer is deposited on the whole surface of the structure including the gate-forming portion and is planarized to form a gate 300 in the gate-forming portion using the residual sacrificial layer 20a and the first spacers 40 as a mask, thus forming the source/drain ion implant layer 50 in the semiconductor substrate 5 under around the residual sacrificial layer.

Please delete the paragraph beginning at page 8, line 1.